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deed of the land has priority over a previously recorded judgment lien against the vendee. *Scott, Carhart & Co. v. Warren*, 21 Ga. 408. Likewise it is superior to a mechanic's lien and even to a prior recorded mortgage for part of the purchase price. *Clark v. Butler*, 32 N. J. Eq. 664; *Rogers v. Tucker*, 94 Mo. 346. And the right of dower and homestead rights are subject to such mortgage. *Mayburry v. Brien*, 15 Pet. (U. S.) 21; *Roby v. Bismarck Natl. Bank*, 4 N. D. 156. This rule of priority has been extended to cases where the mortgage is to a third party. *Haywood v. Nooney*, 3 Barb. (N. Y.) 643. Nor does it matter that the mortgage is for a part only of the purchase price. *Courson v. Walker*, 94 Ga. 175. The theory usually advanced by the courts, that the liens cannot attach to such an instantaneous seisin, seems a fiction. For the rule applies even though there is an interval between the deeds, provided they all constitute one transaction. *Stewart v. Smith*, 36 Minn. 82. And no priority is given a mortgage simultaneously executed to secure debts other than the purchase money. *Van Loben Sels v. Bunnell* 120 Cal. 680. The true theory would seem to be that, owing to the vendor's equity, the vendee is at no time beneficially seised of the land. See *N. J. Building, etc., Co. v. Bachelor*, 54 N. J. Eq. 600.

MUNICIPAL CORPORATIONS — ACTIONS BY AND AGAINST MUNICIPAL CORPORATIONS — CITY IN MORE THAN ONE COUNTY. — The New York Code makes jurisdiction over domestic corporations dependent upon residence. *Held*, that New York City, whose principal offices are in New York County, is not subject to suit in the Kings County courts. *Maisch v. City of New York*, 40 N. Y. L. J. 1097 (N. Y., Ct. App., Dec. 1, 1908).

It is generally held that a city may, even in transitory actions, be sued only in the county that includes it. *Oil City v. McAbey*, 74 Pa. 249. This rule may rest on the principle either that a city should be sued at its place or places of residence, or that it should be subject to suit in one place only. The latter reasoning would clearly justify the holding in the principal case. But granting that residence is the basis of the rule, it seems that the same result is reached. For it has been held that a city in several counties is a resident of that only which contains its principal offices. *Fostoria v. Fox*, 60 Oh. St. 340. In many jurisdictions a railroad is, indeed, subjected to suit as a resident in every county traversed. *Baldwin v. Mississippi, etc., R. R. Co.*, 5 Clarke (1a.) 518. *Contra*, *Thorn v. Central R. R. Co.*, 26 N. J. L. 121. But practical reasons of convenience would seem to make such cases distinguishable from the one under consideration. At any rate, as the New York Code defines a corporation's residence as its principal place of business, the result in the present case is inevitable.

MUNICIPAL CORPORATIONS — TERRITORIAL LIMITS AND SUBDIVISIONS — POWER OF LEGISLATURE TO ANNEX TERRITORY. — An act of the state legislature enlarged the limits of a city without the consent of the owners of the annexed territory, thereby subjecting the land to the burden of a previously incurred indebtedness. An owner sought to restrain the city from collecting taxes on the annexed territory. *Held*, that an injunction will not issue. *Lutterloh v. City of Fayetteville*, 62 S. E. 759 (N. C.).

The creation of municipal corporations or the extension of their boundaries is a legislative act, and, as such, is not subject to review by the courts unless some constitutional privilege is violated. *City of Galesburg v. Hawkinson*, 75 Ill. 152. When the power of taxation, usually delegated to the municipality, imposes a burden on land, which from its use or situation does not receive any benefit, some courts have intervened. Such taxation is held a deprivation of property without due process of law. *Vestal v. City of Little Rock*, 54 Ark. 321. And under territorial jurisdiction it is considered a taking of property for public use without just compensation. *People v. Daniels*, 6 Utah 288. But the weight of authority is against this view. *Bailey v. Manasquan*, 53 N. J. L. 162. Taxation is not confiscation, even though the burden is not generally uniform; and methods of taxation fixed by the legislature cannot be rearranged